Exhibit 18



June 15, 1993

011 9662 651-8397 By Fax:

011 9662 620 0223

Dr. Abdu Al Rahim A. Al Saati Assistant General Manager for Investment International Islamic Relief Organization P.O. Box 14843 Jeddah, Saudi Arabia

Is AM

for files

Dear Abdu Al Rahim Al Saati:

As Salaamu Alaikum.

We hereby acknowledge receipt on June 10, 1993 of \$150,000.00 transferred to BMI Leasing Limited Partnership from Sana Bell, Inc.

Thank you for arranging this transfer so promptly.

We would appreciate a transfer of the remaining funds as soon as conveniently possible because we have lease projects awaiting funding.

Your response to our letter dated June 7, 1993 would also be much appreciated.

With best regards.

cc. Sana Bell, Inc. Attn. Yacub Mirza